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Number of Tax Receipts. 3. For 1921; 4. For 1922; 5. TOTAL VALUATION.

Cultivatable Lands: 6. Number of acres. 7. Valuation (excluding buildings and improvements). 8. Valuation of buildings and improvements on country lands.

Timber Lands: 9. Number of acres. 10. Valuation, (excluding timber). 11. Number of thousand feet board measure of timber. 12. Valuation of timber thereon.

Uncultivatable Lands: 13. Number of acres. 14. Valuation (excluding buildings and improvements). 15. TOTAL NUMBER OF ACRES OF COUNTRY LANDS.

Real Estate in Cities, Towns and Villages: 16. Valuation of land. 17. Valuation of buildings and improvements.

State Lands: 18. Number of acres. 19. Valuation. 20. Valuation subject to separate school taxes. 21. Number of acres of vacant lands, and vacant school lands.

Columns 22, 23 and 24 relate to "Erroneous Assessments" and the assessor is not concerned as to same.

The tax lists designed by the Tax Commission correspond to the form of the rolls. The Assessors will be expected to fill out the columns on the roll properly; and, unless this is done, it will be impossible for the roll to be accepted (Section 12, Chapter 323, Laws 1920), and no salary after the August meeting of the Board can be allowed the Assessors (Chapter 193, Laws of 1910, and Chapter 323, Laws of 1920).

Some confusion might arise in the assessor's mind as to the meaning of the phrases: 1. "Cultivatable Lands". 2. "Uncultivatable Lands," and 3. "Timbered Lands."

The statutes and Constitution of the State of Mississippi require that all property be assessed at its true value. There are many things that enter into the value of lands. The fertility of the soil, the accessibility to markets, the distance from cities, towns, good roads, schools, or shipping points; the buildings, improvements, timber, fruit trees, etc., thereon. It is impossible to make a classification which will specify a consideration of all of these things, but we have attempted to make a simple classification, which will effect a full and fair assessment.

Whether or not the land could have been cultivated on the first day of February, 1921, shall determine the classification as between "Cultivatable Lands" and "Uncultivatable Lands." This depends on the fertility of the soil, and the regularity and condition of the surface.

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"CULTIVATABLE LANDS" should include the following classes of lands:

(a). Lands which were in cultivation during the year 1920.

(b). Lands which were ready for the plow on February 1.

(c). Those which are susceptible of cultivation, but are used for pasture, or are unused,—"lying out."

(d). Those with soil and surface suitable for agriculture but covered, entirely or partly, with shrubbery, which has grown up through lack of use.

"TIMBERED LANDS" should include the following:

(e). Lands covered with merchantable timber; that is, regardless of kind, timber which can be sold in the markets. It would necessarily be timber out of which lumber, ties, staves, spokes, shingles, boards, heading, laths, etc., could be made. Lands covered by small trees (out of which the foregoing cannot be made, but out of which fire wood can be made) are not to be classified as "Timbered Lands" but as "Cultivatable Lands," if the soil and surface are suitable for agriculture or as "Uncultivatable Lands," if the soil and surface are not susceptible of agriculture.

"UNCULTIVATABLE LANDS" should include the following:

(f). Gullies, sand beds, hills, which cannot be used for agricultural purposes, low lands, which are so often overflowed, that they cannot be used for agriculture.

(g). Lands so thickly in stumps or small trees as not to be susceptible of agriculture.

"BUILDINGS AND IMPROVEMENTS," includes all kinds of buildings, residences, farms, mills, storehouses, etc. It also includes fences, tiling, etc. These things are to be considered separately. Heating, lighting, water or sewerage systems should be added in with the value of the building.

Lands should be assessed to the owner, on the first day of February (Sections 4255-7). If the owner be a non-resident, the assessment may be rendered by the person having the same in charge (Sections 4264 and 4281). It is best for the assessor to mail blanks to the owner, if he can learn what the address is.

Recapitulations must be made in the back of the roll (Sec. 4286). Most of the counties have separate school districts, consolidated school districts, and road districts. It is well for the assessor to arrange the assessments on the rolls in such manner that

those within each taxing district will appear together. To do this is somewhat in conflict with the numerical arrangement, required by Sections 4283 and 4286. A special form will be furnished by the Tucker Printing House, of Jackson, Mississippi, which has columns on it for these districts. By using a land roll of this special form, it is possible for the assessor to comply with the provisions of Sections 4283 and 4286, listing the assessments in numerical order and yet furnish the necessary information as to taxing districts. This form of roll is more advantageous, too, because where school districts are formed, after the rolls have been filed, the assessments may be pointed out and accounted for by writing the name of the district at the head of the column, and extending into the column the valuation opposite the description of the lands subject to the taxes of the district.

So far as the Tax Commission is concerned, no objection will be raised as to disturbing the numerical arrangement of the rolls to make the assessments for these school and road districts, but a final recapitulation of all these districts so as to show the final totals of the entire county must be made. It must be made, too, so that the sum of the valuations of the various classes of lands will equal the grand total valuation.

The roll, with the prescribed oath (Section 3, Chapter 323, Laws of 1920), must be filed in the office of the Clerk of the Board of Supervisors by the first Monday in July. The time for filing it cannot be extended, because Section 4293, which formerly authorized such extension, was repealed (or cancelled) by Section 17, Chapter 323, Laws of 1920. It follows that unless the roll be filed by the first Monday of July, it will be void, (Carlisle vs. Goode, 71 Miss., 453), and it would be unlawful for the Supervisors or the State Auditor to pay the Assessor any salary after the August meeting of the Board. The Assessor and Supervisors are required to make publication in the county newspaper that the roll is on file subject to examination and that objections to the assessments will be heard on the first Monday of August (Section 4303, Code of 1906, and Sections 5 and 6, Chapter 323, Laws of 1920). The Assessor is required to attend the meeting.

When copy of the roll is filed in due form and in compliance with the requirements of law, with the State Tax Commission, and is approved by it, certificate of approval will be issued (Section 12, Chapter 323, Laws of 1920) and the Supervisors cannot pay the Assessor his salary after their August meeting without such certificate (Chapter 323, Laws of 1920). The Assessor cannot be paid if the land roll does not contain all the lands in the county (Section 4290).

INSTRUCTIONS AND SUGGESTIONS TO THE ASSESSORS AS TO THE ASSESSMENT OF PERSONAL PROPERTY.

First. All taxable property held by any person in this State on the first day of February of the year shall be assessed for taxes for that year (Section 4257), but merchandise brought into the State for a store opening after that date shall be assessed for a proportionate amount of its value, for the taxes of the year. If brought in on or before the first of April, ¾ of the value must be assessed; by the first of July, ½ of the value; by the first of October, ¼ of the value (Chapter 75, Laws of 1908).

Second. Every person shall be assessed in the county and in the municipality in which he resides on the first day of February. All property owned by such person in any other county or municipality than that of his residence, on that date, shall be assessed where it is located, and a list thereof may be rendered by his agent, but money on deposit, or on loan at a rate of interest exceeding six per centum per annum, whether in Mississippi or outside of the State, shall be assessed in the municipality of the residence of its owner (Section 4258).

Third. The Assessor is required to call the attention of each tax payer in rendering his assessment to the terms of the oath to be taken by such person as to the value of his taxable property (Section 4271). The oath reads as follows: "You do solemnly swear (or affirm) that the list of property that you are to make shall be a just and true account of all property you are required to render subject to taxation, in your own right, or that of any other person for whom you ought to give in taxable property, so help you God." (Section 4264). If a tax payer neglect or refuse to give in assessment of any of his taxable property, his name shall be reported by the Assessor to the District Attorney (Section 4265). The Assessor is authorized to address written interrogatories to any person with the purpose of finding out whether or not any money loaned is properly assessed (Section 4266).

Fourth. Each person, in giving in his property, must list the value thereof at **"not what it might bring at a forced sale, but what he would be willing and would expect to accept for it if he were disposed** to sell it." If the assessor believe that any property has been undervalued, it is his duty to report the undervaluation to the Board of Supervisors. All such undervaluations should be listed and filed with the Board when the assessment roll is filed showing what valuation the Assessor believes should be fixed for the property, and as the Assessor is required, by law, to attend the Supervisors' meetings when called upon to do so, he should explain to the

Supervisors how he estimated the value and why he believes the tax payer's return is an undervaluation (Section 4268).

The Supreme Court has held, in the Tonella case, 70 Miss., 701, that it is the requirement of Section 112 of the Constitution that all property be listed for full value in order that each of the eighty-two counties would be assessed for the same proportion to value so as to establish an equality of State taxation. The Assessor, being on the ground, is in better position to know the facts than any other officer, and he should appreciate the benefit, to the State and county governments, of his complying with this duty as to full value of property.

Fifth. The assessment shall be so arranged on the personal roll that all the individuals, firms, partnerships and corporations in each election precinct, city, town or village, will appear at the same place, and their names shall be arranged in alphabetical order, so that the Tax Collector or tax payer or others may find the assessment of any tax payer most easily (Section 4263 of Code 1906, and Section 2 of Chapter 323 of the Laws of 1920). Rolls have been ordered for the assessment of personal property which show all of the necessary items required by law to assess personal property. Separate columns are provided for poll taxes according to race and sex.

Sixth. There are thirty-five columns on the roll each numbered to correspond with the items of personal property on the tax list which has been prescribed by the Tax Commission under the authority conferred on it by Chapter 134, Laws of 1918. Each of these columns must be accurately footed at the bottom of each page, and the sum of the thirty-four items must equal the total of all of the assessments that appear in the total column of the page. The total footings of the several pages in each city, town, village or election precinct, shall be carried to the back of the roll where a page shall be set aside for the recapitulation of the totals of the pages appearing in such city, etc., and shall there be listed and footed, and the totals thereof carried to a page on which the recapitulation shall be made of the totals of all the cities, towns, villages and election precincts in the county. It is sometimes best to segregate the assessments which are in a consolidated school district or in a separate school district or road district, so that the total valuation of such district will be shown. It is a good idea to make the recapitulation of the rolls show, also, the total for each Supervisor's district. The Tax Commission has designed a roll with a column on it for each school district or road district in the county, and the **Dement Printing Company, of Meridian,** who has the contract to make the rolls for the State, is prepared to furnish these

special rolls, and if the Assessor will have the Supervisors furnish him with a copy of such roll, he may make the assessment for these districts by extending into the columns therefor, the valuations of the property therein, and the alphabetical arrangement of the assessment roll will not be disturbed and such will insure the collection of taxes for such district, and will furnish the proper total for which the Tax Collector is to be charged for same.

Seventh. The form of the tax list has been furnished every Assessor in the State, and it is thought that it is unnecessary for the several items appearing on it to be set out herein, but your attention is called to certain things in the list which might give the Assessors some trouble in understanding how the assessment is to be made. Many things have been added to the tax list. The purpose of this is to enable the Assessor to add property to the rolls which has heretofore been escaping taxation. No property is exempt from taxes, except that which is specifically exempted by law, and it is feared that the tax payers and tax Assessor have heretofore passed over many items of property because their names did not appear in the tax list. As to the assessment of live stock, there is nothing confusing in the tax list. The number of animals taxed and the number of animals exempt and the value thereof are to be listed. We must insist that the exempt property be listed in order that comparisons may be made with Government statistics where available.

As to the assessment of automobiles, pianos, victrolas and watches, it is appreciated that the age and style and make have much to do with their values, and these facts are to be set out by the tax payer for the information of the Tax Assessor and Supervisors. Check assessments of automobiles against Sheriff's records.

As to the assessment of household furniture, much of this has been escaping taxation. Two hundred and fifty dollars of it is exempt from taxation. This exemption covers the household furniture of the average tax payer, because there are very few men who have beds, bedding and cooking utensils that amount to $250.00. It is the spirit of the law not to reach these things, and this blank does not tax them, but it is the purpose of this blank to carry out the intention of the law to reach luxuries in the home, such as cut glass, art squares, china ware, and other expensive or valuable furniture. There have been enough art squares and cut glass escaping taxation in Mississippi to pay the educational expenses of several school children in each county in the State. These things should bear their portion of the burden of taxation as much as the farmer's mule or the laborer's cottage in the city. The Assessor will not be expected to list these several

items of taxation appearing under household furniture where he knows the amount thereof is less than $250.00, but even though the tax payer swears that he has less than $250.00 and the Tax Assessor can see that this is untrue, it is his duty to take the tax payer to task by requiring a complete inventory of his household furniture.

As to elevators, electric fans, and heating, lighting, water and sewerage systems, etc., these things are, as a rule, a part of the building in which they are located, and properly belong on the land roll, but it has been observed that these things are escaping taxation altogether, and so they are listed on the personal roll, but if the tax payer gives in these things honestly, including the value thereof, in the value of the "Buildings and Improvements" on the land roll, it is unnecessary for an assessment to appear on the personal roll.

As to office and store furniture, fixtures, etc., we have endeavored to list the several things that are ordinarily used in the store or office; however, there are some things that may have been overlooked, such for instance, as barber chairs, meat slicers, and restaurant coffee boilers or percolators, but anything that is omitted should be written into the list.

As to machinery, the same thing is true; some items may have been omitted, but great care has been taken to include everything and if anything has been omitted that the Assessor finds, he should add it to the list. However, only one column appears for each of these things on the personal roll —column 19 is household furniture; column 20, elevators, electric fans, heating, lighting, water or sewerage systems, etc.; column 21, office or store furniture and fixtures; column 23, machinery. According to its strict legal definition, machinery set up in a plant or mill is real estate. It may be technically proper to list it on the Land Roll under "Buildings and Improvements," but from a practical standpoint, it is best to list it on the Personal Roll.

As to the assessment of merchandise, drugs, groceries, wares, etc., if the merchant has a large business, it is not unfair or unjust but proper for the Tax Assessor to require him to fill out the asset and liability statement appearing on the last page of the tax list. The several other items appearing on the roll are self-explanatory; however, it is necessary to call attention to the fact that column 27 covers several unusual items of taxation, which, in the main, belong to public utilities, that is, telephone companies, saw mills, electric railway companies, electric lighting companies and gas companies. Column 32 is the miscellaneous column of the roll, and is designed to be used for the listing of all property which is not elsewhere enumerated in the tax list.

As to column 33, this is to be used for the assessment of the excess of the market value of the

capital stock of a corporation or joint stock company over its assessment. However, if the property of a corporation is properly valued, it would be an unusual thing for there to be any excess of the capital stock taxable, unless the chief holdings of the corporation or joint stock company consist in exempt property, such as "accounts receivable" and "bills receivable," bearing no interest in excess of six per centum per annum.

As to the assessment of banks, these are to be listed in column 34. A special tax list will be made for their assessment, and there should be no difficulty in the Assessor making same with accuracy. The published bank statement may give the Assessor some information as to the worth of bank stock.

The Tax Commission has, in the past, had considerable trouble with the careless listing of property to the roll. The various items of property have been greatly confused. Banks have been assessed under the column for merchandise, and under that for machinery, and other classes of property have been greatly confused. If the Assessor will exercise due diligence, these columns will be properly filled, and the Tax Commission will thus be enabled to make the proper examination of assessments and comparison of them with those from other counties.

Eighth. When the Assessor discovers any property or persons which have escaped taxation for former years, it is his duty to assess them on the roll. This should be done in the back of the roll on pages separate from the current assessments, so as not to confuse back assessments with current assessments (Sections 4277-78). The assessment made by him at the instance of the State Revenue Agent should, likewise, be separately listed in the back of the roll. (Section 4740).

Ninth. The Assessor should complete the assessment and deliver the roll or rolls to the Clerk of the Board of Supervisors on or before the first Monday of July (Section 3, Chapter 323, Laws of 1920). "And he shall make an affidavit and append it to each roll showing that he has faithfully endeavored to ascertain and assess all persons and property in his county, and that he has not omitted any person or thing, or placed upon or accepted an undervaluation of any property through fear, favor or partiality" (Section 3, Chapter 323, Laws of 1920). The time for filing the roll cannot be extended, because Section 4293, which formerly authorized the extension, was repealed (or cancelled) by Section 17, Chapter 323, Laws of 1920. It follows that unless the roll be filed by the first Monday of July, it will be void, (Carlisle vs. Goode, 71st Miss., 453), and that it would be unlawful for the Assessor's salary to be paid. The Assessor and Supervisors shall make publication in a county newspaper that the roll is on file

in the Clerk's office subject to examination, and that objections to the assessment will be heard on the first Monday of August (Section 4303, Code of 1906, and Sections 5 and 6, Chapter 323, Laws of 1920).

Tenth. He shall attend the meeting of the Board of Supervisors on the first Monday of August. This is required to assist the Supervisors with any information that he may have relative to assessment of property (Section 6, Chapter 323, Laws of 1920). It would be wise for him to attend all meetings of the Board at which assessments are to be considered, so as to furnish any information that he may have as to values.

Eleventh. The personal roll must be complete in its entirety. After the assessments have been fixed by the Supervisors and the totals thereof certified by them to the Tax Commission, and the Tax Commission has instructed the Supervisors what to do and the instructions have been carried out, the roll, in detail, shall be certified by the Clerk to the Tax Commission, and by it examined, and the Tax Commission is charged with the duty (Section 12, Chapter 323, Laws of 1920), of examining the roll, and determining whether it is made out in accordance with the law, and in accordance with its instructions, and it is its duty to accept or reject the roll as then presented. It is necessary, therefore, that the roll be complete, in every respect, for it will become the painful duty of the Tax Commission to reject the roll unless it is complete, and in that event, it will be impossible for the Assessor to be paid his salary.

Twelfth. The valuation, if possible, of each item of personal property should be listed in a number which ends in 0; thus $3,560 instead of $3,562; $1,620 instead of $1,619. Only dollars (no cents) should be used. This will save much work for the Assessor, Supervisors, Clerk and Sheriff. The amount of taxes on any valuation, for a less sum than $10.00 is such a trifle that it isn't worth the worry. This is not intended to exempt property of less value than ten dollars from taxation. If the total assessment on the roll against the tax payer ends in 10, 20, 30, 40, 50, 60, 70, 80, 90, or 00, the Tax Collector will not be worried with fractional parts of a cent in calculating taxes. Black ink should be used in compiling the roll.

Thirteenth. The women are liable for poll taxes. The same rules of liability and exemption apply to them as to men. They are not liable to Commutation Road Taxes. The form of the personal roll provides for Poll Taxes: White Male, White Female, Negro Male, Negro Female. The assessments should be taken in such manner that the race and sex of the tax-payer will be shown. It is quite an under-

taking to assess all of the women in the State; but the law requires this to be done, and such is a necessity so far as the franchise problem is concerned. Most of the women have no property subject to taxation. Many of them have jewelry; and much of it can be added to the roll, if the Assessor will be in earnest. Instead of increasing the number of pages of the roll, greatly, form has been provided at the bottom of the roll for the assessment of those subject to no taxes except poll and road taxes. This will necessitate some care on the part of the Assessor to preserve the alphabetical arrangement of the names on the roll. The Assessor should try to list names of the same letter in the upper and lower forms of the same page; for instance, if there are so many names in a town or precinct that it will require five pages to list them, and there are but few of the tax payers that have property and all of the names of those having property could be written on pages one and two in the upper form of the roll, the assessments of those having property should be so arranged on the roll that the first letter of the family name will appear on the same page in the upper and lower forms. If the Smiths appear on page four of those **having no property,** any Smith **having property** should appear on page four, in the upper form on the page. The roll is to be compiled in such manner that the Supervisor, Tax Collector, or anybody else may find a tax payer's assessment with a minimum of inconvenience.

Fourteenth. Form is provided on the tax list for a dog tax. This cannot be used where the county has imposed no dog tax. No columns have been provided on the roll for the listing of dog tax assessments; the Assessor may rule up colunms for this somewhere on the page of the roll, not interfering with other assessments on the roll.

SUGGESTIONS TO SUPERVISORS.

On the first Monday of July, the Supervisors shall examine the roll, and, if they find that a New Roll should be made, they shall appoint the person to make the assessment (Sections 4294 and 4295). If the roll is in the proper and legal form, they shall proceed to make the equalization of the assessments thereon, and shall complete their equalization ten days before their August meeting, and shall publish in the newspapers that the rolls are open for inspection and that objections thereto will be heard at their August meeting (Section 5, Chapter 323, Laws of 1920).

On the first Monday of August, the Supervisors shall meet at the courthouse, and hear objections to the assessments. They shall increase or diminish the valuation of any property so that all property of the same value shall be assessed for the same

sum, but, where the increase of any individual assessment is as great as $500.00, the Clerk of the Board shall mail to the owner notice of the increase (Section 6, Chapter 323, Laws of 1920). The Clerk should do this immediately. All objections to assessments shall be made in writing during the August meeting of the Supervisors; unless objection is then made, the approval of the roll by the Supervisors precludes all persons from questioning the validity of the assessment (Section 7, Chapter 323, Laws of 1920). But such persons have the right of appeal to the Circuit Court, within five days after the adjournment of such meeting (Section 81, as amended by Chapter 120, Laws of 1918). This section gives the County Attorney, District Attorney or Attorney General the right on the part of the State or County, within twenty days after such adjournment, to take an appeal to the Circuit Court. A tax payer who is aggrieved at his assessment may appeal to a board of arbitration. (Section 10, Chapter 323, Laws of 1920).

The Supervisors shall compare the land roll with the township maps of the county. The Assessor cannot be paid unless the whole county has been assessed (Section 4290); and they shall assess any lands that shall have been omitted (Section 4305).

Lands shall be assessed to their owner on the first day of February (Section 4255); the Supervisors shall correct the roll to show the name of the owners (Section 4305, 4312).

It is very unwise for Supervisors to change assessments on the roll unless the changes amount to a considerable sum. To lower or raise an assessment as little as $50.00 is such a trifle that it is not a burden to the tax payer, and hardly worth, to the county, the ink and the time consumed in making the change. **There are always enough gross undervaluations on the rolls for the Supervisor's consideration, if he has the moral courage to do his duty.**

It is the duty of the Supervisors as representatives both of the county and of the State to search diligently for undervaluations and to increase the assessments so that all property will be assessed for its value. The Supreme Court of this State held, in the case of the State Revenue Agent vs. Tonella, 70 Miss., 701, that it is the duty of the Supervisors to fix the assessment of all property at its actual value in order that property in each of the eighty-two counties will be taxed equally by the State, because if property in one were assessed for half value and in another for one-fourth value, the tax payers in the former would pay twice as much State Tax as those in the latter. Not only is this the law and your sworn duty, but it is your duty to the tax payers who have given in their property honestly because, on account of the undervaluations, the

tax rate will be higher, and such tax payers will be taxed for an undue portion of the expense of State and County governments. The State is giving the youth educational advantages; the deaf and blind, special education that they may make a livelihood even though disabled; the insane, care, and if possible, cure; her citizens, protection of life, liberty and property, courts of law, justice and equity. Every citizen owes the State his portion of the State expense, which is measured by the full value of all his taxable property. Can you, then, deny this helping hand extending to the boys and girls of your county, even to your own children, that which the law and all justice owe it? And owe them? Will you negligently violate the sacred oath that you have taken to enforce the laws of this great State? The State cannot collect sufficient money to provide for all these beneficent things, if the Supervisors fail to comply with their oath of office, which obligates the enforcement of the laws of the State, which requires that all propery be assessed for its actual value. Let us give to this beneficent hand its dues, and not listen to the wails of the tax dodger.

It is difficult to find out the truth with reference to values. The Assessor, Supervisors and Tax Commission are confronted with the same difficulty. The Supervisors, however, have some means of getting this information, not available to the Assessor or Tax Commissioners.

1. It is the duty of the Assessor, in filing his roll, to furnish a list of all property, which he thinks, has been undervalued. He should be compelled to do this duty, because in going over the field he learns many things with reference to values that would not come to the ears of the Supervisors (Section 4268). He is required also to attend the meeting; this is for the purpose of assisting the Supervisors with reference to values (Section 6, Chapter 323, Laws of 1920).

2. Maps should be used by the Assessor in making the land assessment. The Supervisors should have an accurate map made of the county for his use (Section 4282). If this is made so as to show the names of the owners and the sales of lands that have been made within the last two years, it will prove most beneficial both to the Assessor and Supervisors in making the equalization. It should show the school districts and road districts. A copy of this would be beneficial to the Tax Commission in making the assessments of railroads, etc. A blue print might be furnished us. This is a business matter and should be handled in a business-like manner. A good map is indispensable for a business-like handling of assessments.

3. The Supervisors may compel any person to testify with reference to values of property (Section 301). The bookkeeper, timber estimator, sales clerk or other employee of a person, corporation or concern may be compelled to testify as to values. The bank bookkeeper, insurance agent, real estate agent, or other person may also be likewise compelled to do so.

4. The Supervisors may compel any person, corporation, or bank to bring in its books for examination (Section 15, Chapter 323, Laws of 1920). The timber estimates may be demanded of timber syndicates and other timber owners. The books and records of mills, merchants, and business concerns will disclose much valuable information as to values.

5. It is not always wise to do so, but it is the last resort in some cases to fix the assessment of property for more than its value, giving the owner notice of same, and, in this way, to compel the owner to make proof of the overvaluation. This should not be done, if possible; but if the owner is criminal in his efforts to defraud the State, county and the honest citizens thereof, this remedy will prove most effective, and it will not be unfair to him; common justice to other tax payers demands it. The proper correction may be made before adjournment of the August meeting; but, if not done then, it may be done later under the provisions of Section 4312.

All changes made by the Supervisors should be entered on the roll itself in red ink above the Assessor's writing. The minutes need not show the changes made at the July and August meetings; the roll, itself, is the record of the assessment (Yazoo Investment Co. vs. Suddoth, 70 Miss., 416). These changes are to be entered by the Clerk according to the requirements of Section 16, Chapter 323, Laws of 1920, and the Clerk is required to extend the total amount assessed against each tax payer and to certify to the calculations. The Board should see that these changes are made legibly and accurately. The changes should be made in the body of the roll, and the total footings at the bottom of each page should be revised so as to agree. The corrections should then be carried through the recapitulation. It is not acceptable for the difference over or under to be accounted for in the back of the roll. Assessments which are added to the roll, should be placed in numerical order in the land roll and in alphabetical order, under the municipality or precinct, in the personal roll, so that the Tax Collector, tax payer or others may find them without any unnecessary search.

When the roll shall have been completely revised by the Supervisors and the revised grand total of acres and valuate for each class of lands, and

the grand total of the entire roll shall have been fixed, the Supervisors should enter an order, approving the roll (Section 4305).

The Supervisors shall file with the State Tax Commission, on forms to be furnished by it, two certificates showing the final recapitulation of the roll, by the first day of September. This should be done as soon as possible before September the first. Their bonds are liable for their failure to file same then and there. (Section 8, Chapter 323, Laws of 1920). The Chancery Clerk is required to make the certificates required of the Supervisors (Section 16, Chapter 323, Laws of 1920).

The State Tax Commission is required to make the State Equalization and to mail to the President of the Board of Supervisors, before the first day of October, on one of the certificates of the final recapitulation, the instructions directing what classes of property are to be raised or lowered, and by what percentages (Section 9, Chapter 323, Laws of 1920).

Upon receipt of the instructions, the President shall post a notice at the courthouse or publish same in a newspaper in the county that a special meeting will be held at the courthouse, after five days for the purpose of carrying out the instructions of the State Tax Commission, setting out the classes of property and percentages of the changes, the day and the courthouse (Section 6, Chapter 98, Laws of 1916).

At this special meeting, a copy of the instructions and of this notice should be embodied in the order of the organization of the Board (Section 298. Also Robertson, Revenue Agent, vs. First National Bank of Greenwood, 115 Miss., 840).

The Supervisors at this special meeting shall first hear all complaints that may be made as to assessments as fixed by them at their July and August meetings, and shall correct all errors in their equalization of any class of property that they are required to change by the order of the State Tax Commission, so that each assessment of the class will bear the same proportion to value, and, then, shall apply such percentum to each assessment of the class as will increase or decrease the total assessment of the class to the amount as required by the order of the State Tax Commission. The Supervisors are, therefore, responsible for any over-valuation of the property of any tax payer occasioned by their failure to make the proper correction of his assessment before applying the per centum of interest to the assessments. (C. W. Taylor et al Members of the Board of Supervisors of Quitman County, vs. the State of Mississippi, ex rel. Ross A. Collins, Attorney General). The changes should be entered in blue ink above the valuations fixed at the August meeting.

If the Supervisors are dissatisfied at the instructions at this special meeting, they may, within fifteen days after the instructions have been mailed to them, send five witnesses to appear before the State Tax Commission to testify to any injustice thought to be in the instructions.

After hearing the objections and the testimony as to same, the Tax Commission will either reaffirm, amend or cancel its instructions. If not cancelled in toto, the President shall again call a special meeting after five days' notice by publication in a newspaper in the county or by bulletin posted at the courthouse, as explained above, and shall carry out the instructions, reaffirmed or amended. The order of organization of the Board must recite the instructions and notice (Section 298, Robertson, Revenue Agent, vs. First National Bank of Greenwood, 115 Miss., 840). The changes in the assessments must be made, in the manner explained above. The instructions of the Tax Commission are final, and the Supervisors are compelled to follow same (State ex rel vs. Wheatley et al, 113 Miss., 555). "Under Section 6, Chapter 98, Laws of 1916, it is mandatory upon the Board of Supervisors to make the increase in the aggregate value of the classes of property effected in accordance with the order of the Board of State Tax Commissioners. **They have no discretion whatever in the matter. It is their duty to comply with this order.**" Such is the opinion of the Supreme Court in the case of C. W. Taylor et al. Members of the Board of Supervisors of Quitman County vs. the State of Mississippi ex rel. Ross A. Collins, Attorney General. The changes should be entered in blue ink above valuations fixed at the August meeting.

Any tax payer, who feels aggrieved at his assessment as fixed by the Supervisors in carrying out the instructions of the Tax Commission, may take an appeal to the Circuit Court (Section 81 as amended by Chapter 120, Laws of 1918), within five days after the adjournment of the Board of Supervisors' meeting, at which the assessment was fixed; or may have an arbitration of his assessment within five days after such meeting (Section 19, Chapter 323, Laws of 1920).

The Supervisors cannot be paid or cannot pay the Assessor until the rolls have been certified by the Clerk to the Tax Commission and approved by it, and its approval must be set out in the Supervisors' minutes (Section 12, Chapter 135, Laws of 1918, as amended by House Bill 352, Laws of 1920).

After the assessment roll has been accepted by the State Tax Commission, the Supervisors are with-

out authority to change assessments except in the following cases (Section 4312), to-wit:

1. Clerical errors in the assessment roll.

2. Change of ownership.

3. Destruction or deterioration of real estate due to some casualty. This covers fires, storms, etc. It authorizes a reduction, on account of cutting timber from the land, before the first day of February of the second year, in which a land roll is in effect (Supervisors of Smith County vs. Cox, 114 Miss., 276).

4. Increase in value of lands due to improvements, but where the value of property has increased and the assessment has been changed to cover same, notice should be furnished the tax payer of the order (Section 6, Chapter 323, Laws of 1920).

5. "Overvaluation known to be such." This provision should be administered with greatest caution because it can be abused very easily; it is only an excessive overvaluation burdening the tax payer, with an injustice that should be corrected; where it is only a trifle, it should not be considered, because the law provides ample safeguards to protect every tax payers' interest. The notice of increase, if ignored, makes him alone censurable for the overvaluation.

These changes must be made by order, properly entered on the minutes; these, by the law creating the Tax Commission (Chapter 98, Laws of 1916), are subject to the approval of the Tax Commission. If the Clerk will make a certified transcript of the order, with three carbon copies, approval may be endorsed on them; one copy may be retained, the others returned to the Clerk for his files and for the files of the Sheriff and of the State Auditor.

SUGGESTIONS TO CHANCERY CLERKS.

The Clerk shall make a copy of the rolls, delivering the copies to the State Tax Commission and to the Tax Collector before the first Monday of November. Black ink should be used. The Clerk is the County Auditor, and it is, therefore, necessary that he compile the roll so that the extensions, footings and all other calculations will be absolutely correct (Sections 11 and 16, Chapter 323, Laws of 1920). As a practical suggestion it might be well for the Clerk to make the correction in the original roll for the Board, while in session, or to have a Deputy who is a practical and accurate accountant, to do so. This will actually save work for the Clerk in the end.

In making the copies, the original words and figures which have been changed, should not be copied; but the revised words and figures should appear on the copies. It has been the custom of some Clerks to copy the assessment and the footings as

they appear when filed by the Assessor, and to account for the changes by making an addendum in the back of the roll; this will not be permitted. There has been a custom, too, to list in the back of the roll, all additional assessments which were made after the roll had been filed by the Assessor. This is not permissible; the assessments must appear in numerical order in the land roll, and, in alphabetical order under each municipality or election precinct, in the personal roll, so that they may be found without unnecessary search (Section 4283 and 4286).

So often have the following been overlooked that the Clerk's attention is specially called to them in order to save time and trouble for the Clerk and Tax Commission:

1. Assessor's affidavit (with seal).
2. Notation of date of filing in Clerk's office.
3. Orders of Board of Supervisors with reference to approval of roll, and orders made at special meetings to comply with orders of the Tax Commission.
4. Certificate as to the truth of copy of roll and of correctness of calculations therein.

A careful compliance with all these suggestions will save time and trouble for all concerned.

THE STATE TAX COMMISSION,

D. L. Thompson,

Chairman.

CHAPTER 183, LAWS OF 1918.

House Bill No. 261.

AN ACT to amend chapter 26, of the laws of Mississippi of 1917, so as to exempt wood distillation plants from taxation for a period of five years.

WOOD DISTILLATION PLANTS—EXEMPTION OF —CHAPTER 26 LAWS 1917, AMENDED.

SECTION 1. Be it enacted by the Legislature of the State of Mississippi, that Chapter 26, of the laws of 1917 be amended so as to read as follows:

The following property, and no other, shall be exempt from taxation, to-wit:

(a) All cemeteries used exclusively for burial purposes.

(b) All property, real or personal, belonging to the United States.

(c) All property, real or personal, belonging to the state or to any county, levee board or municipal corporation thereof.

(d) All property, real or personal, belonging to any religious or charitable society, and used exclusively for the purpose of such society, and not for profit. All property, real or personal, belonging

to any college, or institution for the education of youths, used directly and exclusively for such purpose. All property, real or personal, owned and occupied by fraternal and benevolent organizations when used by such organizations and from which no rentals or other profits accrue to the organization.

(e) All property, real or personal, held and occupied by trustees of schools, and school lands of the respective townships for the use of public schools.

(f) Property appropriated to and occupied and used by hospital or charitable institution.

(g) Wearing apparel of every person, not including watches and jewelry.

(h) Provisions on hand for family consumption.

(i) All farm products grown in this state for a period of two years after they are harvested and all brick and tile on the yards, except the tax of one-fifth of one per cent per pound on lint cotton, now levied by the Board of Commissioners of the Mississippi Levee district.

(j) One gun for each owner, kept for private use.

(k) All poultry not exceeding $200.00 in value.

(l) Household furniture, not exceeding $250.00 in value.

(m) Four cows and all calves under twelve months old.

(n) Twenty head of sheep and goats each head of family.

(o) All colts foaled in this state under three years old.

(p) Farming implements to the head of each family not exceeding $2,000.00 in value.

(q) All property of agricultural and mechanical association and of fairs used for promoting their objects.

(r) The libraries of all persons.

(s) All pictures and works of art, not kept or offered for sale as merchandise.

(t) The tools of any mechanic necessary for carrying on his trade.

(u) Ten head of hogs and all pigs under three months old.

(v) All permanent factories or plants of the kind hereinafter named, which are now in the course of establishment or shall be hereafter established in this State before the first of January, 1920, shall be exempt from all state, county and levee taxation for a period of five years, viz.:

PERMANENT FACTORIES AND PLANTS—EXEMPTION OF.

All wood distillation plants for the manufacture of wood alcohol, acetate of lime, acetone and other byproducts from wood waste, all shipyards, factories and plants working cotton, cement, cement plaster, and lime, rock and stone, jute and ramie wool, silk, furs and metals or for manufacturing machinery or instruments or articles in a finished state, or for making wagons, automobiles, carriages, buggies, furniture, clothing or shoes; all packing plants and factories engaged in packing farm products into food products for human beings, and all creameries. Such exemption to commence from the date of the commencement of operation. A corporation or person claiming the exemption under the provisions of this paragraph (v) shall apply in writing to the auditor of public accounts, giving full information as to the property, proposed to be exempt, the kind of articles to be manufactured, and the date from which exemption is claimed, and the auditor with the written advice of the attorney general shall determine whether the property is exempt.

NOTICE OF EXEMPTION—DUTY OF AUDITOR.

The Auditor shall notify the Chancery Clerk of the county in which any enterprise is so exempt, stating distinctly the property exempt and the date when such exemption began and ends, and the Chancery Clerk shall record such statement in a book to be kept in his office for that purpose, all decisions and opinions and statements furnished to the Chancery Clerk relative to exemption. Municipalities may grant like exemption for a period not exceeding ten years. None of the provisions herein contained shall apply to factories which belong to a trust or pool combine. But this is not intended to apply to any corporation reorganized by the same persons.

(w) All state, county and municipal, levee or school bonds or other government obligations issued after the first day of April, 1906 and all notes and evidences of indebtedness bearing a rate of interest not greater than six percent per annum, and all money loaned at a rate of interest not exceeding six per cent per annum shall be exempt from taxes of any character whatever.

SECTION 2. That this act take effect and be in force from and after its passage. Approved March 20, 1918.

CHAPTER 246, LAWS OF 1920.

Senate Bill No. 289.

AN ACT to exempt permanent hotels of fifty or more rooms, and permanent additions to existing hotels, of fifty or more rooms, constructed before the first day of January, 1922, from county and municipal taxes.

HOTELS—TO EXEMPT CERTAIN, FROM TAXATION.

SECTION 1. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI, That all permanent hotels of fifty or more rooms and all permanent additions constructed of new material of fifty or more rooms to existing hotels which shall hereafter be constructed before the first day of January, 1922, shall be exempt from county and municipal taxation for a period of five years, at the discretion of the Board of Supervisors of the county and the governing authorities of the municipality where such hotel is to be located, such exemption to commence from February first following the date of commencement of work.

SECTION 2. That this act shall take effect and be in force from and after its passage. Approved April 3, 1920.

4258. WHERE PERSONS AND PROPERTY ASSESSED.—Every person shall be assessed in the county and in the municipality in which he resides at the time of the assessment. Real property shall be assessed in the county where situated; and all personal property owned by any person in any county other than that of his residence, shall be assessed in the county in which the same may be on the first day of February of the current year, and the list thereof may be rendered by an agent. Money on deposit or loaned at interest, in or out of this state, shall be assessed and taxed in the county and municipality where the owner resides.

COPY OF SECTIONS 4265, 4266, 4267, 4268, 4276, 4281 and 4282 CODE 1906.

4265. DUTY OF ASSESSOR AND DISTRICT ATTORNEY IN CASE TAX PAYER REFUSE TO GIVE HIS ASSESSMENT. The Assessor shall furnish to the district attorney the names of all persons who wilfully neglect or refuse to give in taxable property, as required by the preceding section, and the district attorney shall present the matter to the grand jury; and the assessor shall assess said property at such value as he shall think just, according to the best information he can obtain.

4266. ASSESSMENT OF MONEY LOANED, Etc. Every person, resident or non-resident whether corporate or otherwise, and the agent of such non-resident, having money loaned at interest in this state, or employed in the purchase or discount of bonds, notes, bills, checks, or other securities for money, or employed in any kind of trade or business, shall be taxable for the same in the county in which such person may reside, or have a place of business, or be temporarily located at the time of the assessment, and if any such person fail or refuse to

give in such money on oath, or if the assessor has cause to believe that such person has not rendered a true account of all such money, he shall assess to the person such amount as he shall have reason to believe correct, according to the best information he can procure; and he shall forward to the party or his agent, in writing, a notification of the assessment having been made. And the assessor is authorized to address written interrogatories to any agent, or any non-resident, or any other person, for the purpose or obtaining such information, and to require written answers thereof on oath, which oath the assessor is authorized to administer; and if any person being so interrogated, shall refuse to answer the interrogatories, on oath, within a reasonable time, he shall be liable to pay the sum of five hundred dollars, to be recovered by action in the name of the county for the use of the county; and it shall be the duty of the assessor to cause such suit to be brought.

4267. ASSESSMENT OF CAPITAL STOCK AND REAL ESTATE OF COMPANY. All joint stock companies or corporations organized under the laws of, and doing business in, this state, shall be assessed for taxation and be taxed as follows: The president or other officer of any joint stock company or corporation, other than banks and railroad companies, shall, on demand, on or before the first day of June in every year, deliver to the assessor of the county in which the company or corporation is domiciled or located, a written statement, under oath, of the capital stock paid in, and its market value, and to whom each share belongs; also a statement and the market value of all real estate owned by such company or corporation; all to be as of the first day of February of the year in which such statements shall be rendered. The capital stock of such company or corporation shall be assessed to it for taxation to the extent of the full amount of the value thereof, as shown by such statement, less the aggregate value of such real estate, which shall be deducted from the value of such capital stock, such real estate to be subject to separate assessment and taxation as other real estate is assessed and taxed.

4268. HOW VALUE ESTIMATED; PROCEEDINGS IN CASE OF UNDERVALUATION. — It shall be the duty of each person, fixing the value of his property to estimate the same at its cash value at the time of valuation, and not what it might sell for at a forced sale, but what he would be willing and would expect to accept for it if he were disposed to sell it; and it shall be the duty of the Assessor to report, on oath, to the Board of Supervisors, at the first meeting of the Board after completing his roll, or so soon thereafter as possible. a list of all valuations made by owners of property which are in his opinion below the actual cash value of the

property, with the names of the parties making the valuations; and it shall be the duty of the Board to examine the list, and, upon discovery of undervaluation of any property, the board shall increase the valuation as it may deem just and proper; and in case it shall deem that the valuation was made wilfully, to escape the taxation to which the property undervalued is justly liable, to report the facts of each case, with the name of the person or persons by whom made, to the grand jury of the next circuit court of the county.

4276. CERTAIN PERSONS REPORTED BY ASSESSOR. If the Assessor thinks that any person has not given in a correct statement of his credits or choses in action, or any other property, he shall report the same to the Board of Supervisors, with the grounds of his belief, and the Board may require such person to produce before it his books or other evidence, and, after full investigation, the Board may cause a proper assessment to be made of the choses in action or credits or other property of such person.

4281. ASSESSMENT OF LANDS. Lands shall be assessed according to its intrinsic value, to be judged of by the owner or person having possession or charge thereof, taking into consideration the improvements, the proximity to navigation, to a railroad, to a city, town, village or road, and any other circumstance that tends to enhance its value, and not at what it might bring at a forced sale, but what the owner would be willing to accept and expect to get for it if he were disposed to sell it; and if any person shall deliver or disclose to an Assessor or Deputy Assessor, a list, statement, or return in regard to his land which, in the opinion of the Assessor or Deputy Assessor, is false or fraudulent, or contains any understatement, or undervaluation, the Assessor or Deputy Assessor shall make an assessment of the land at a valuation equal to the highest rate per acre for any lands adjoining that so undervalued. Lands not given in by any person shall be valued in the same manner by the Assessor; and should there be a difference in the value of different parcels of a tract the several parcels shall be separately assessed.

4282. HOW LANDS NOT RENDERED ASSESSED; ALL LANDS TO BE ACCOUNTED FOR. Lands not rendered or returned to the Assessor shall nevertheless be assessed by him, and the quality determined and value fixed as in other cases; and, that no land in the county may escape assessment, the Assessor shall provide himself with all necessary maps of his county and of every portion thereof, and of every city, town or village therein, and shall compare his rolls with such maps and see that the whole of his county is assessed.

CHAPTER 323.

House Bill No. 352.

AN ACT to amend Chapter 135 of the laws of 1918, entitled an act to empower the state tax commission to furnish the real and personal assessment roll, prescribe the form thereof and to define their duties and relations to its approval and correction; and to define the duties of the tax assessors and board of supervisors in making, filing, approving and correcting such rolls and hearing complaints of property owners; and repealing sections 4260, 4261, 4263, 4280, 4291, 4293, 4296, 4298, 4307, 4308, and 4309 of the code of 1906, and Chapter 89 of the laws of 1912, and sections 1 and 2 of Chapter 98 of the laws of 1916, and all other laws in conflict with this act; so as to extend the time for completing tax rolls; for equalizing rolls; for filing objections to rolls; for transmission of recapitulation to tax commission and as to pay of Assessor and members of board of supervisors.

SECTION 1. Be it enacted by the Legislature of the State of Mississippi, That the state tax commission be and they are hereby authorized to furnish each clerk of the board of supervisors with a sufficient number of suitable assessment rolls for assessing the real and personal property in each county and they are further empowered to have such rolls properly ruled and headed in every particular, and to prescribe the form of such rolls. The rolls must be furnished to the clerks on or before the first day of January of each year; but land rolls shall be furnished only in those years when land assessments are made.

SEC. 2. The assessors shall annually assess the polls and all property subject to taxation in their respective counties. They shall set down in the assessment rolls the names in full of all persons liable to taxation in the county, in alphabetical order; and when there are on the rolls more than one person of the same name, the place of residence of each shall be shown, or they shall be otherwise so designated as to identify each and distinguish them. The assessor shall so fill all blanks on such rolls as to disclose clearly and fully each item of information indicated on said roll.

SEC. 3. The assessor shall complete the assessment and deliver the roll to the clerk of the board of supervisors on or before the first Monday of July in each year. He shall make an affidavit and append it to each roll, showing that he has faithfully endeavored to ascertain and assess all the persons and property in his county, and that he has not omitted any person or thing, or placed upon or accepted an undervaluation of any property, through fear, favor, or partiality.

SEC. 4. Land shall be assessed for the year 1919 and every two years thereafter.

SEC. 5. The board of supervisors shall immediately, at the July meeting proceed to equalize such rolls and shall complete such equalization at least ten days before the August meeting, and shall immediately by newspaper publication notify the public that such rolls so equalized are ready and open for inspection and examination.

SEC. 6. The board of supervisors of each county shall hold a meeting at the court-house, or at the chancery clerk's office in counties where the chancery clerk's office is in a building separate from the court house, on the first Monday of August, to hear objections to the assessment and to examine the same. The assessor shall attend the meeting, and the board shall examine the assessment rolls, and hear and determine all exceptions thereto, and shall sit from day to day until the same shall have been disposed of, and all proper corrections made; and the board shall equalize the assessment and may increase or diminish the valuation of any property, so that property of the same value shall be assessed for an equal sum. And where an individual assessment has been increased as much as $500.00, notice shall be sent by mail to the person whose assessment is increased by the clerk of the board of supervisors.

SEC. 7. A person who is dissatisfied with the assessment may, at such August meeting, present objections thereto in writing which shall be filed by the clerk and docketed and preserved with the roll. All persons who fail to file objections shall be concluded by the assessment and precluded from questioning its validity after its final approval by the board of supervisors or by operation of law, except minors and persons non compos mentis.

SEC. 8. By September 1st of each year the board of supervisors shall transmit directly to the state tax commission two copies of the recapitulation of their assessment, as equalized on forms to be prescribed by the state tax commission. Should the board of supervisors fail to send in the recapitulation herein provided for, they shall be liable on their bond for such failure and a suit may be brought by the state tax commission.

SEC. 9. The state tax commission shall examine such forms and within thirty days after the receipt of the recapitulations from all counties, the chairman of the state tax commission shall send by mail to the board of supervisors instruction, in accordance with the provisions of Chapter 98 of the laws of 1916, as to what percentage shall be added to or taken from the assessments of the various classes of property on the roll or rolls in order to establish an equality assessment throughout the state.

SEC. 10. When the board of supervisors shall receive the copy of the instructions from the state tax commission, they shall proceed to act in accordance with the instructions from the commission and shall, first, correct any errors, in their former equalization, and then shall apply the per cent of increase or decrease as ordered by the state tax commission. And any tax payer who feels aggrieved at the action of the board of supervisors in equalizing his assessments shall have the right of appeal, within five days after the adjournment of the meeting at which such equalization of assessments is made, or within five days after the adjournment of the meeting at which assessments are finally corrected in accordance with the instructions of the state tax commission, or within five days after the adjournment of the board of supervisors, at which the approval of the roll by the state tax commission is entered at his option, either to the circuit court as now provided for by law, or to a board of arbitration.

The board of arbitration shall be selected as follows:

(1) If the assessment appealed from has not been changed by the board of supervisors, pursuant to any order of the state tax commission then such board of arbitration is to be composed of one arbitrator to be selected by the tax payer, another arbitrator to be selected by the board of supervisors, and the third arbitrator to be selected by these two. The decision of such board of arbitration, when rendered, shall be final, but shall not preclude or prohibit the board of supervisors from making any change in the assessment necessary to comply with the instructions of the state tax commission.

(2) If the assessment appealed from has been changed by the board of supervisors in compliance with the instructions of the state tax commission, the board of arbitration is to be composed of one arbitrator to be selected by the tax payer, another arbitrator to be selected by the state tax commission, and a third arbitrator to be selected by these two. The decision of such a board of arbitration shall be final.

Any board of arbitration selected according to either of the foregoing provisions shall have access to all the books and papers of the tax payer who appeals to such board, and they shall have authority to summon witnesses and to take testimony. If the arbitrators shall render a decision favorable to the tax payer, the county shall pay the cost of the arbitration; but if favorable to the supervisors, the tax payer shall pay the cost of arbitration. An appeal shall not be granted to the circuit court where the assessment has been submitted to arbitration

and decision rendered, except as provided by section 107, Chapter 6, code of 1906.

If the arbitrator is named by the state tax commission, the tax payer shall file an application for same with the clerk of the board of supervisors within five days as provided by this section, and the application shall show the name and address of the arbitrator selected by the tax payer. The clerk shall within five days after such application is filed with him, certify a copy of the same to the state tax commission, and within ten days after the receipt of such copy the state tax commission shall appoint an arbitrator, certifying the same to the clerk of the board of supervisors and to the tax payer's arbitrator.

In the case the arbitrator is to be selected by the board of supervisors, the selection is to be made during the meeting of which the board of supervisors shall have been notified by the tax payer of his selection of an arbitrator.

Said arbitrators shall be allowed five dollars ($5.00) a day for every day actually occupied in such arbitration, and ten cents per mile one way in attendance upon such arbitration, to be ascertained by their report, and taxed as part of the costs.

The members of the board of supervisors shall be paid such mileage and per diem in attending meetings to carry out the instructions of the state tax commission as is authorized by the law for attending regular meetings.

SEC. 11. When the roll is finally completed by the board of supervisors, as provided by law and in accordance with the instructions of the state tax commission, the clerk shall make two fair and correct copies of each roll, and three in counties having two judicial districts, as examined and corrected, if it be corrected, one of which he shall transmit to the state tax commission on or before the first Monday of November following; and he shall be liable on his bond for failure to transmit same by that date; the other he shall deliver to the tax collector upon receipt of approval of the roll by the state tax commission and the original he shall retain and carefully preserve as a public record in his office. But the clerk shall make the proper extensions of the total amount of property assessed to every tax payer; and shall add truly and correctly every page of said copies and carry the results thereof to the recapitulation; and he shall add said recapitulation and shall certify to the truth and correctness of all calculations in said copies.

SEC. 12. On receipt of the assessment rolls, real or personal, the state tax commission shall examine them, and if it find a roll incorrect in any particular it may return it to the board of supervisors for cor-

rection; and the board shall cause the same to be corrected in accordance with the recommendations of the state tax commission. The assessor shall receive no salary after the August meeting of the board of supervisors until his roll or rolls have been approved by the state tax commission unless the commission certify that the assessor is not in default with reference to making and filing the assessment rolls; nor shall the members of the board of supervisors receive compensation for their official services, after the August meeting in each year, until the assessment rolls for the year have been approved by the state tax commission, or until the state tax commission shall certify that the board is not in default concerning the assessment rolls. In all cases the certificate of the state tax commission shall be entered on the minutes of the board.

SEC. 13. In case of the destruction or mutilation of an assessment roll, the board of supervisors may have duplicate copies made, and when certified to be correct by the clerk, the copies shall be treated and recognized as the legal roll. The state tax commission shall furnish blank rolls when requested by a board of supervisors.

SEC. 14. That where any duties in any laws are enjoined upon the auditor in regard to the assessment rolls they shall be discharged by the state tax commission, and the state tax commission shall certify to the auditor all information necessary to enable him to make proper settlements with county officials.

SEC. 15. The board of supervisors may require any person, firm, corporation, or bank to bring their books before them while sitting as an equalization board or when hearing objections or complaints, and such other papers as will fully inform them as to the true value of the property to be assessed. And any person or concern failing or refusing to comply with such demand shall be precluded from objecting to any such assessment.

SEC. 16. All changes made in the assessment rolls by the supervisors shall be entered on the assessment roll by its clerk, and all certificates required to be furnished by the board of supervisors relating in any way to the assessment of property shall be made by the chancery clerk.

SEC. 17. That sections 4260, 4261, 4263, 4280, 4291, 4293, 4296, 4298, 4307, 4308, and 4309 of the code of 1906, and Chapter 89 of the laws of 1912, and sections 1 and 2 of Chapter 98 of the laws of 1916, and all other laws and parts of laws in conflict with this act be and the same are hereby repealed.

SEC. 18. That this act take effect and be in force from and after its passage.

Approved April 3, 1920.

House Bill No. 940.

AN ACT to amend sections 335 and 336 of the code of 1906 (3708 and 3709 of Hemingway's code) so as to change the time for imposing the county tax levies to the November meeting of the board of supervisors and to provide for copies of the county tax levies to be furnished to the state land commissioner, to the state tax commission and to the public.

SECTION 1. Be it enacted by the Legislature of the State of Mississippi, Sections 335 and 336 of the code of 1906 (section 3708 and 3709 of Hemingway's code) are hereby amended so as to read as follows:

"3708 (335). COUNTY TAXES; WHEN AND HOW LEVIED. The board of supervisors of each county shall, at its regular meeting in November of each year, levy the county taxes for the fiscal year, and shall order the tax rates each expressed in mills or fraction of a mill, to be collected upon each dollar of valuation, upon the assessment rolls of the county, for county taxes; but if the board of supervisors of any county shall not levy the county taxes at that time, the board may levy the same at any other regular, adjourned, or special meeting.

"3709 (336). CLERK TO CERTIFY LEVY OF COUNTY TAXES AND TO FURNISH PRINTED COPIES OF THE LEVY TO TAX PAYERS, UPON REQUEST. When the board of supervisors shall have made the levy of county taxes, the clerk of the board shall thereupon immediately certify the same to the auditor of public accounts, to the tax collector of the county, to the state land commissioner and to the state tax commission. The clerk shall have the order of the board making the levy, printed within two weeks after it is entered on the minutes of the board and shall furnish any tax payer with a copy of the order, upon request, and he shall within three weeks after it has been so entered on the minutes, mail a copy of the order to each public service corporation operating in or through the county. The auditor and land commissioner shall enter the order in a book or loose binder to be kept for the purpose, and shall be governed thereby in the receipt of taxes paid to either of them and in the redemption of land sold to the state for taxes and in all settlements with the tax collectors. The clerk shall be liable on his bond for any damages sustained by his failure to comply with the requirements of this act."

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 3, 1920.

CHAPTER 193—(LAWS 1920).

SENATE BILL NO. 358.

AN ACT to amend section 4273 of the Mississippi code of 1906, so as to provide for the assessment to banks of the property of banks, the payment of taxes by them, and for the taxes levied against a bank to be a first lien on its assets.

SECTION 1. Be it enacted by the Legislature of the State of Mississippi, That section 4273 of the Mississippi Code of 1906 be, and the same is hereby amended so as to read as follows:

4273 (3764). BANKS: HOW TAXED. The president, cashier, or other officer having like duties, of each bank or banking association in this state, existing by the laws of this state, shall deliver to the assessor of taxes of the county in which it is located, a written statement, on or before the first day of May of each year, under oath, of the number and amount of all the shares of its capital stock paid in, or if it be not a corporation or joint stock company, then the amount of its capital, and of the sum of all undivided profits or surplus or accumulation of any sort constituting part of the assets of the bank and not including its real estate; and the value of such shares estimated at par and increased by the proportion of the par value of all the shares of stock to the said surplus fund or accumulation, or of the amount of its capital so increased shall be the basis of the taxation of such shares to the bank or of the capital to the owner thereof in the case the bank be not a corporation or joint stock company, and the taxes levied on such assessment shall be a first lien on the assets of the bank, but if the shares of such bank or banking association are of less value than par, they shall be valued accordingly. Provided, nevertheless, in case of such bank or banking association existing under the laws of the United States, a precisely, similar amount shall be assessed upon and collected from the shareholders thereof at a domicile of the bank as would have been assessed upon and collected from the said bank had it been created under the laws of the state of Mississippi; but each said bank and banking association shall nevertheless, be liable to pay any taxes assessed as the agent of each of its shareholders, and may pay the same out of their individual profit account, or charge the same to their expense account, or to the account of such shareholder in proportion to their ownership.

SEC. 2. Nothing in this act shall affect or defeat any claim, assessment, suit, appeal, right or cause of action for taxes for any years prior to the passage of this act whether assessment, suit, appeal or claim therefor shall have been begun before the passage of this act or shall hereafter be begun; and the law hereby amended is expressly

continued in full force, effect and operation for the purpose of the assessment for and collection of any back taxes, and for the imposition of any penalties, forfeitures of claims for a failure to comply therewith.

SEC. 3. That this act take effect and be in force from and after its passage.

Approved March 19, 1920.

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CHAPTER 162—(LAWS 1920).
HOUSE BILL NO. 942.

AN ACT to require the county superintendent of education and the clerk of the board of supervisors to furnish information to the tax assessor and the state tax commission as to the bounds of school districts, road districts, and municipalities, and as to public service corporations therein; and to prescribe penalties for the enforcement of this act.

SECTION 1. Be it enacted by the Legislature of the State of Mississippi, Whenever any school district, road district, or municipality is created, or its metes and bounds changed, the clerk of the board of supervisors shall deliver, within ten days thereafter, to the tax assessor of the county, and to the state tax commission, a certified copy of the metes and bounds of the district or municipality, with the names of the public service corporations owning property in, or operating through, the district or municipality; and with the names of the railroad stations, of the telegraph offices, of the express offices and of the telephone exchanges in each district.

SEC. 2. The county superintendent of education shall, within the same time, furnish the tax assessor of the county, and the state tax commission, the same information with reference to school districts and the public service corporations owning property in or operating through the districts.

SEC. 3. The clerk of the board of supervisors shall, on or before the first day of July, 1920, furnish the state tax commission with a certificate, showing the names of all school and road districts and municipalities in the county, a copy of the metes and bounds of each, and the names of the public service corporations owning property in or operating through the same, with the names of the railroad stations, of the telegraph and express offices and of the telephone exchanges in each district.

SEC. 4. The clerk of the board of supervisors or the county superintendent of education shall be liable on his bond for any taxes that any district or municipality shall fail to receive, if he fail to comply with the requirements of this act.

SEC. 5. That this act shall take effect and be in force from and after its passage.

Approved April 1, 1920.